

EXHIBIT A
Lordstown Motors Corp., et al. - CASE NO: 23-10831
DETAIL OF TIME ENTRIES
FOR THE PERIOD FROM OCTOBER 1, 2023 TO OCTOBER 31, 2023

PROFESSIONAL	DATE	DESCRIPTION	HOURS	RATE	AMOUNT
<u>Plan of Reorganization/Disclosure Statement</u>					
Robert Winning	10/1/2023	Analyze post-reorganization options and structure	2.2	\$1,150	\$2,530.00
Robert Winning	10/5/2023	Analyze potential reorganized entity activities	1.2	1,150	1,380.00
Robert Winning	10/6/2023	Analyze post-effective date options	1.0	1,150	1,150.00
Robert Winning	10/9/2023	Analyze potential post-effective options	2.8	1,150	3,220.00
Robert Winning	10/11/2023	Review revised plan	1.3	1,150	1,495.00
Robert Winning	10/11/2023	Analyze potential post-effective date alternatives	2.2	1,150	2,530.00
Robert Winning	10/12/2023	Continued analysis of potential post-effective date activity	1.3	1,150	1,495.00
Robert Winning	10/13/2023	Review revised plan and analysis re: treatment of claims	1.3	1,150	1,495.00
Robert Winning	10/18/2023	Continued analysis of treatment of different creditor classes	0.8	1,150	920.00
Matthew Altman	10/20/2023	Prepare analysis re: liquidation analysis	0.6	550	330.00
Matthew Altman	10/20/2023	Review liquidation analysis provided by the debtors	0.6	550	330.00
Robert Winning	10/21/2023	Conduct review and analysis of liquidation analysis	0.8	1,150	920.00
Lyle Bauck	10/21/2023	Analyze and review Debtor's draft liquidation analysis.	0.8	1,150	920.00
Matthew Altman	10/21/2023	Review liquidation analysis provided by debtors	0.3	550	165.00
Robert Winning	10/22/2023	Continue to review liquidation analysis	2.8	1,150	3,220.00
Matthew Altman	10/22/2023	Review liquidation analysis ahead of call with Silverman	0.6	550	330.00
Robert Winning	10/23/2023	Review revised liquidation analysis	0.7	1,150	805.00
Robert Winning	10/23/2023	Review revised Disclosure Statement	0.6	1,150	690.00
Matthew Altman	10/23/2023	Review updated liquidation analysis prior to filing	1.2	550	660.00
Matthew Altman	10/23/2023	Review waterfall recoveries re: liquidation analysis	2.5	550	1,375.00
Matthew Altman	10/23/2023	Continue to review analysis re: to liquidation analysis	1.3	550	715.00
Robert Winning	10/29/2023	Review portion of disclosure statement revisions	0.6	1,150	690.00
<u>Plan of Reorganization/Disclosure Statement</u>				27.5	\$27,365.00
<u>General Correspondence with Debtor & Debtors' Professionals</u>					
Lyle Bauck	10/3/2023	Read and review correspondence from E. Hammes (Silverman) re: responses to diligence requests.	0.5	\$1,150	\$575.00
Robert Winning	10/4/2023	Participate in meeting with L. Bauck (M3), A. Lo (M3), M. Altman (M3), C. Tsitsis (Silverman), E. Hammes (Silverman), A. Kroll (LMC) and others on open diligence items and the waterfall analysis	0.9	1,150	1,035.00
Matthew Altman	10/4/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3), A. Lo (M3), C. Tsitsis (Silverman), E. Hammes (Silverman), A. Kroll (LMC) and others on open diligence items and the waterfall analysis	0.9	550	495.00
Lyle Bauck	10/4/2023	Participate in meeting with R. Winning (M3), A. Lo (M3), M. Altman (M3), C. Tsitsis (Silverman), E. Hammes (Silverman), A. Kroll (LMC) and others on open diligence items and the waterfall analysis	0.9	1,150	1,035.00
Anthony Lo	10/4/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3) M. Altman (M3), C. Tsitsis (Silverman), E. Hammes (Silverman), A. Kroll (LMC) and others on open diligence items and the waterfall analysis	0.9	750	675.00
Robert Winning	10/6/2023	Participate in meeting with Debtor and OEC professionals re: plan issues	1.6	1,150	1,840.00
Lyle Bauck	10/11/2023	Participate in a diligence meeting with Debtors/Debtors' professionals re: updated estimates and clarification (M. Altman and A. Lo)(M3) (A. Kroll)(Debtors) (E. Hammes)(Silverman)	0.8	1,150	920.00
Matthew Altman	10/11/2023	Participate in a diligence meeting with Debtors/Debtors' professionals re: updated estimates and clarification (L. Bauck and A. Lo)(M3) (A. Kroll)(Debtors) (E. Hammes)(Silverman)	0.8	550	440.00
Anthony Lo	10/11/2023	Participate in a diligence meeting with Debtors/Debtors' professionals re: updated estimates and clarification (L. Bauck, M. Altman)(M3) (A. Kroll)(Debtors) (E. Hammes)(Silverman)	0.8	750	600.00
Robert Winning	10/13/2023	Participate in call with A. Kroll (Lordstown) and follow-up re: asset sales	0.7	1,150	805.00
Robert Winning	10/16/2023	Participate in call with D. Turetsky (White & Case) re: plan structure	0.7	1,150	805.00
Robert Winning	10/17/2023	Participate in call with A. Kroll (Lordstown) re: LAS sale	0.2	1,150	230.00
Robert Winning	10/17/2023	Participate in meeting with A. Lo (M3), M. Altman (M3), B. Silverberg (Brown Rudnick), and R. Kampfner (WC) on 510(b) claims	0.6	1,150	690.00
Matthew Altman	10/17/2023	Participate in meeting with A. Lo (M3) and E. Hammes (Silverman) on open diligence items and the waterfall analysis	0.5	550	275.00

PROFESSIONAL	DATE	DESCRIPTION	HOURS	RATE	AMOUNT
Matthew Altman	10/17/2023	Participate in meeting with R. Winning (M3), A. Lo (M3), B. Silverberg (Brown Rudnick), and R. Kampfner (WC) on 510(b) claims	0.6	550	330.00
Anthony Lo	10/17/2023	Participate in meeting with R. Winning (M3), M. Altman (M3), B. Silverberg (Brown Rudnick), and R. Kampfner (WC) on 510(b) claims	0.6	750	450.00
Anthony Lo	10/17/2023	Participate in meeting with M. Altman (M3) and E. Hammes (Silverman) on open diligence items and the waterfall analysis	0.5	750	375.00
Lyle Bauck	10/20/2023	Correspondence with E. Hammes (Silverman) re: professional fee estimates	0.1	1,150	115.00
Matthew Altman	10/22/2023	Correspondence with Silverman and M3 teams RE: Liquidation Analysis	0.3	550	165.00
Matthew Altman	10/22/2023	Participate in meeting with C. Tsitsis (Silverman) and E. Hammes (Silverman) on open items on the liquidation analysis	0.5	550	275.00
Robert Winning	10/27/2023	Participate in a call with D. Ninivaggi (Lordstown) re: damages under employment agreements	0.6	1,150	690.00
Matthew Altman	10/30/2023	Participate in a call with S. Kohler (Silverman) on Contracts motion	0.3	550	165.00
Robert Winning	10/30/2023	Prepare for and participate in call with D. Ninivaggi (Lordstown) re: employment agreement claims	0.7	1,150	805.00
Matthew Altman	10/31/2023	Participate in call with E. Hammes (Silverman) on claims analysis	0.1	550	55.00
<i>General Correspondence with Debtor & Debtors' Professionals</i>				15.1	\$13,845.00

Financial & Operational Matters

Jonathan Boffi	10/2/2023	Analysis of post-effective date options	1.2	\$945	\$1,134.00
Anthony Lo	10/2/2023	Research Foxconn ownership	0.6	750	450.00
Matthew Altman	10/3/2023	Analyze diligence items re: waterfall recovery analysis	2.2	550	1,210.00
Anthony Lo	10/3/2023	Analyze employee estimated severance payments	0.8	750	600.00
Anthony Lo	10/3/2023	Review follow-up diligence questions on asset sale and cash flow model	0.7	750	525.00
Anthony Lo	10/4/2023	Review the Debtors' cash flow and other analysis, and update recovery analysis	1.7	750	1,275.00
Jonathan Boffi	10/4/2023	Analysis of post-effective date options	2.0	945	1,890.00
Lyle Bauck	10/4/2023	Analyze and review employment contract and claim summary provided by the Debtors	0.4	1,150	460.00
Anthony Lo	10/4/2023	Review Debtors' revised estimates and calculations re: waterfall, and update recovery analysis based on latest estimates	0.4	750	300.00
Anthony Lo	10/4/2023	Review the rejection damage claims estimates provided by the Debtors' professionals	0.4	750	300.00
Jonathan Boffi	10/4/2023	Analysis of post-effective date options	2.0	945	1,890.00
Jonathan Boffi	10/5/2023	Analysis of post-effective date options	2.3	945	2,173.50
Matthew Altman	10/5/2023	Analyze diligence items re: the waterfall	2.0	550	1,100.00
Jonathan Boffi	10/5/2023	Analysis of post-effective date options	1.7	945	1,606.50
Jonathan Boffi	10/6/2023	Analysis of post-effective date options	2.9	945	2,740.50
Jonathan Boffi	10/6/2023	Analysis of post-effective date options	1.1	945	1,039.50
Jonathan Boffi	10/9/2023	Analysis of post-effective date options	2.6	945	2,457.00
William Gallagher	10/9/2023	Analysis of post-effective date options	0.5	1,150	575.00
Jonathan Boffi	10/10/2023	Analysis of post-effective date options	2.2	945	2,079.00
Jonathan Boffi	10/10/2023	Analysis of post-effective date options	2.4	945	2,268.00
Lyle Bauck	10/10/2023	Analyze and review revised waterfall analysis	0.4	1,150	460.00
Anthony Lo	10/10/2023	Analyze recovery analysis with new GUC estimates from the Debtors' professionals	0.1	750	75.00
William Gallagher	10/10/2023	Analysis of post-effective date options	0.5	1,150	575.00
Jonathan Boffi	10/11/2023	Analysis of post-effective date options	2.6	945	2,457.00
Lyle Bauck	10/11/2023	Continue to analyze and review revised waterfall analysis; correspondence with M3 team regarding same	0.6	1,150	690.00
Anthony Lo	10/11/2023	Review executory contracts and/or leases for contract rejection damage analysis	0.3	750	225.00
Anthony Lo	10/11/2023	Draft equity committee status update deck and supporting schedules	2.0	750	1,500.00
Anthony Lo	10/11/2023	Continue to draft equity committee status update deck and supporting schedules	1.5	750	1,125.00
Anthony Lo	10/11/2023	Review the updated cash flow forecast and professional fee estimates	0.2	750	150.00
Anthony Lo	10/11/2023	Review the revised disclosure statement re: impacts on waterfall and asset recoveries	0.3	750	225.00
Anthony Lo	10/11/2023	Analyze recovery analysis	0.2	750	150.00
William Gallagher	10/11/2023	Analysis of post-effective date options	0.8	1,150	920.00
Jonathan Boffi	10/12/2023	Analysis of post-effective date options	1.9	945	1,795.50
Jonathan Boffi	10/12/2023	Analysis of post-effective date options	1.9	945	1,795.50
Lyle Bauck	10/12/2023	Analyze and review revised waterfall analysis prepared by A. Lo (M3)	1.6	1,150	1,840.00
Anthony Lo	10/12/2023	Review the class action lawsuits to estimate the potential damage claims	1.1	750	825.00
Anthony Lo	10/12/2023	Review the equity committee status update draft deck	0.4	750	300.00

PROFESSIONAL	DATE	DESCRIPTION	HOURS	RATE	AMOUNT
William Gallagher	10/12/2023	Analysis of post-effective date options	0.5	1,150	575.00
Jonathan Boffi	10/13/2023	Analysis of post-effective date options	1.7	945	1,606.50
Lyle Bauck	10/13/2023	Draft correspondence to A. Lo (M3) re: recovery analysis data requests	0.2	1,150	230.00
Lyle Bauck	10/13/2023	Continue to analyze and review revised waterfall analysis prepared by A. Lo (M3)	0.9	1,150	1,035.00
Lyle Bauck	10/13/2023	Analyze and review severance and PTO claims analysis	0.8	1,150	920.00
Lyle Bauck	10/13/2023	Draft correspondence to C. Tsitsis (Silverman) re: open data requests and recovery analysis	0.8	1,150	920.00
Anthony Lo	10/13/2023	Update open item list and diligence list, and list the next steps to the Debtors/Debtors' Professionals	0.3	750	247.50
Anthony Lo	10/13/2023	Update recovery model and professional fees payments	0.5	750	375.00
Anthony Lo	10/16/2023	Analyze professional fees and reconcile to waterfall	0.5	750	375.00
Anthony Lo	10/16/2023	Review OEC update materials draft re: waterfall and case updates	3.3	750	2,475.00
Lyle Bauck	10/18/2023	Read and review correspondence from B. Silverberg (M3) re: sale order and other case issues	0.8	1,150	920.00
Lyle Bauck	10/18/2023	Read and review OEC materials re: claims and waterfall update analysis	1.3	1,150	1,495.00
Anthony Lo	10/18/2023	Analyze the recovery analysis	0.7	750	525.00
Anthony Lo	10/18/2023	Prepare draft OEC status update deck re: claims and waterfall update analysis	1.4	750	1,050.00
Lyle Bauck	10/18/2023	Analyze and review professional fees forecast and assumed administrative claims at effective date	0.6	1,150	690.00
Lyle Bauck	10/19/2023	Analyze and review OEC materials re: contract rejection claim summary	0.8	1,150	920.00
Lyle Bauck	10/19/2023	Analyze and review OEC materials re: estimated employee claim obligations	0.7	1,150	805.00
Lyle Bauck	10/19/2023	Analyze and review OEC materials re: estimated administrative expense claims	0.4	1,150	460.00
Anthony Lo	10/19/2023	Review the draft OEC status update deck	0.4	750	300.00
Anthony Lo	10/20/2023	Analyze professional fee estimates	0.3	750	225.00
Anthony Lo	10/20/2023	Review MORs	0.2	750	150.00
Anthony Lo	10/20/2023	Analyze recovery analysis based on latest liquidation analysis	0.4	750	300.00
Anthony Lo	10/25/2023	Review the latest cash flow forecast and professional fees	0.1	750	75.00
Anthony Lo	10/25/2023	Continue to review latest cash flow forecast	0.6	750	450.00
Lyle Bauck	10/26/2023	Continue to analyze and review OEC materials re: estimated employee claim obligations	0.3	1,150	345.00
Anthony Lo	10/26/2023	Review recovery analysis draft and status update to OEC draft	0.7	750	525.00
Anthony Lo	10/26/2023	Continue to review latest cash flow forecast	0.2	750	150.00
Matthew Altman	10/26/2023	Continue to perform analysis related to employee contracts	1.5	550	825.00
Anthony Lo	10/27/2023	Continue to review latest cash flow forecast	0.1	750	75.00
Lyle Bauck	10/31/2023	Read and review correspondence from E. Hammes (Silverman) re: claims reconciliation process update	0.2	1,150	230.00
		Financial & Operational Matters	67.7		\$60,455.00

General Correspondence with Other Professionals

Lyle Bauck	10/1/2023	Read and review correspondence from M. Altman (M3) and A. Lo (M3) re: Lordstown equity ownership.	0.3	\$1,150	\$345.00
Lyle Bauck	10/2/2023	Email correspondence from M. Altman (M3) re: outstanding diligence requests from the Debtor.	0.3	1,150	345.00
Robert Winning	10/2/2023	Participate in call with A. Sole (OEC) and B. Gallagher (M3) re: plan process	0.4	1,150	460.00
Robert Winning	10/2/2023	Participate in call with N. Bouchard (Brown Rudnick) and B. Gallagher (M3) re: plan structure and alternatives	0.6	1,150	690.00
Robert Winning	10/2/2023	Participate in call with Equity Holder	0.3	1,150	345.00
William Gallagher	10/2/2023	Participate in call with N. Bouchard (Brown Rudnick) and R. Winning (M3) re: plan structure and alternatives	0.6	1,150	690.00
William Gallagher	10/2/2023	Participate in call with A. Sole (OEC) and R. Winning (M3) re: plan process	0.4	1,150	460.00
Robert Winning	10/3/2023	Participate in call with Equity Holder	0.4	1,150	460.00
Matthew Altman	10/4/2023	Participate in waterfall discussion re: estimates provided by Debtors professionals, diligence questions and next steps with A. Lo (M3)	0.2	550	110.00
Anthony Lo	10/4/2023	Participate in waterfall discussion re: estimates provided by Debtors professionals, diligence questions and next steps with M. Altman (M3)	0.2	750	150.00
Robert Winning	10/5/2023	Participate in call with L. Bauck (M3) re: cash flow and recovery projection workteams	0.4	1,150	460.00
Lyle Bauck	10/5/2023	Participate in call with R. Winning (M3) re: cash flow and recovery projection workteams	0.4	1,150	460.00
Robert Winning	10/5/2023	Participate in Call with B. Silverberg (Brown Rudnick) re: plan issues and case next steps	0.7	1,150	805.00

PROFESSIONAL	DATE	DESCRIPTION	HOURS	RATE	AMOUNT
Lyle Bauck	10/6/2023	Participate in meeting with R. Winning (M3), A. Lo (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	1.0	1,150	1,150.00
Robert Winning	10/6/2023	Participate in meeting with L. Bauck (M3), M. Altman (M3), A. Lo (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	1.0	1,150	1,150.00
Matthew Altman	10/6/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), A. Lo (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	1.0	550	550.00
Lyle Bauck	10/6/2023	Review latest data request list and status of open items; discussion with M. Altman (M3) regarding same	0.9	1,150	1,035.00
Anthony Lo	10/6/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	1.0	750	750.00
Lyle Bauck	10/10/2023	Participate in meeting with M. Altman (M3) and A. Lo (M3) on waterfall analysis	0.8	1,150	920.00
Lyle Bauck	10/10/2023	Discussion re: latest recovery analysis and the current estimates (M. Altman and A. Lo)(M3)	0.4	1,150	460.00
Matthew Altman	10/10/2023	Discussion re: latest recovery analysis and the current estimates (L. Bauck and A. Lo)(M3)	0.4	550	220.00
Matthew Altman	10/10/2023	Participate in discussion re: latest GUC estimates and other estimates with A. Lo (M3)	0.3	550	165.00
Matthew Altman	10/10/2023	Participate in meeting with L. Bauck (M3) and A. Lo (M3) on waterfall analysis	0.8	550	440.00
Anthony Lo	10/10/2023	Participate in discussion re: latest GUC estimates and other estimates with M. Altman (M3)	0.3	750	225.00
Anthony Lo	10/10/2023	Discussion re: latest recovery analysis and the current estimates (L. Bauck, M. Altman)(M3)	0.4	750	300.00
Lyle Bauck	10/11/2023	Discussion re: the diligence list/questions (M. Altman and A. Lo)(M3)	0.1	1,150	115.00
Lyle Bauck	10/11/2023	Discussion re: recovery analysis, updated estimates and status update (R. Winning, M. Altman, A. Lo)(M3)	0.2	1,150	230.00
Matthew Altman	10/11/2023	Discussion re: the diligence list/questions (L. Bauck and A. Lo)(M3)	0.1	550	55.00
Matthew Altman	10/11/2023	Discussion re: recovery analysis, updated estimates and status update (R. Winning, L. Bauck, A. Lo)(M3)	0.2	550	110.00
Matthew Altman	10/11/2023	Discussion re: committee status update deck draft and next steps (A. Lo)(M3)	0.1	550	55.00
Matthew Altman	10/11/2023	Discussion re: potential class action claims and impact on the recovery analysis, and next steps (R. Winning, A. Lo)(M3)	0.2	550	110.00
Anthony Lo	10/11/2023	Discussion re: the diligence list/questions (L. Bauck, M. Altman and A. Lo)(M3)	0.1	750	75.00
Anthony Lo	10/11/2023	Discussion re: recovery analysis, updated estimates and status update (R. Winning, L. Bauck, M. Altman)(M3)	0.2	750	150.00
Anthony Lo	10/11/2023	Discussion re: committee status update deck draft and next steps (M. Altman)(M3)	0.1	750	75.00
Anthony Lo	10/11/2023	Discussion re: potential class action claims and impact on the recovery analysis, and next steps (R. Winning, M. Altman)(M3)	0.2	750	150.00
Robert Winning	10/11/2023	Discussion re: potential class action claims and impact on the recovery analysis, and next steps (M. Altman, A. Lo)(M3)	0.2	1,150	230.00
Robert Winning	10/11/2023	Discussion re: recovery analysis, updated estimates and status update (L. Bauck, M. Altman, A. Lo)(M3)	0.2	1,150	230.00
Jonathan Boffi	10/12/2023	Participate in call with with counsel to discuss plan options	0.6	945	567.00
Lyle Bauck	10/12/2023	Participate in meeting with R. Winning (M3), A. Lo (M3), M. Altman (M3), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick) on litigation analysis	0.5	1,150	575.00
Lyle Bauck	10/12/2023	Participate in call with R. Winning (M3) re: NOLs analysis and revised waterfall	0.2	1,150	230.00
Matthew Altman	10/12/2023	Discussion re: class action lawsuit potential damage claims (A. Lo)(M3)	0.3	550	165.00
Matthew Altman	10/12/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), A. Lo (M3), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick) on litigation analysis	0.5	550	275.00
Anthony Lo	10/12/2023	Discussion re: class action lawsuit potential damage claims (M. Altman)(M3)	0.3	750	225.00
Anthony Lo	10/12/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), M. Altman (M3), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick) on litigation analysis	0.5	750	375.00
Robert Winning	10/12/2023	Participate in meeting with L. Bauck (M3), A. Lo (M3), M. Altman (M3), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick) on litigation analysis	0.5	1,150	575.00
Lyle Bauck	10/13/2023	Participate in meeting with R. Winning (M3), A. Lo (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.5	1,150	575.00
Matthew Altman	10/13/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), A. Lo (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.5	550	275.00
Matthew Altman	10/13/2023	Participate in meeting with L. Bauck (M3) on diligence items for Silverman	0.8	550	440.00

PROFESSIONAL	DATE	DESCRIPTION	HOURS	RATE	AMOUNT
Anthony Lo	10/13/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status	0.5	750	375.00
Robert Winning	10/13/2023	Participate in meeting with L. Bauck (M3), A. Lo (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.5	1,150	575.00
Matthew Altman	10/16/2023	Discussion re: OEC Update Deck Draft and 510(b) Preliminary Analysis (A. Lo)(M3)	1.0	550	550.00
Matthew Altman	10/16/2023	Discussion re: preliminary 510(b) claims analysis (A. Lo)(M3)	0.5	550	275.00
Matthew Altman	10/16/2023	Discussion re: 510(b) Claims Preliminary Analysis (R. Winning and A. Lo)(M3)	0.6	550	330.00
Matthew Altman	10/16/2023	Discussion re: the OEC status update draft deck and the diligence items provided by the Debtors' Professionals (A. Lo)(M3)	0.3	550	165.00
Matthew Altman	10/16/2023	Discussion re: executives' proof of claims summary and OEC status update draft deck (A. Lo)(M3)	0.2	550	110.00
Matthew Altman	10/16/2023	Discussion re: draft OEC status update deck and next steps (A. Lo)(M3)	0.3	550	165.00
Anthony Lo	10/16/2023	Discussion re: OEC Update Deck Draft and 510(b) Preliminary Analysis (M. Altman)(M3)	1.0	750	750.00
Anthony Lo	10/16/2023	Review and update the preliminary 510(b) claims analysis	0.8	750	600.00
Anthony Lo	10/16/2023	Discussion re: preliminary 510(b) claims analysis (M. Altman)(M3)	0.5	750	375.00
Anthony Lo	10/16/2023	Discussion re: 510(b) Claims Preliminary Analysis (R. Winning, M. Altman)(M3)	0.6	750	450.00
Anthony Lo	10/16/2023	Discussion re: the OEC status update draft deck and the diligence items provided by the Debtors' Professionals (M. Altman)(M3)	0.3	750	225.00
Anthony Lo	10/16/2023	Discussion re: executives' proof of claims summary and OEC status update draft deck (M. Altman)(M3)	0.2	750	150.00
Anthony Lo	10/16/2023	Discussion re: draft OEC status update deck and next steps (M. Altman)(M3)	0.3	750	225.00
Robert Winning	10/16/2023	Participate in Discussion re: 510(b) Claims Preliminary Analysis (M. Altman, and A. Lo)(M3)	0.6	1,150	690.00
Robert Winning	10/17/2023	Participate in call with B. Silverberg (Brown Rudnick) re: LAS sale	0.2	1,150	230.00
Matthew Altman	10/18/2023	Discussion re: draft OEC status update (A. Lo)(M3)	0.2	550	110.00
Matthew Altman	10/18/2023	Discussion re: draft OEC status update deck (A. Lo)(M3)	0.7	550	385.00
Robert Winning	10/18/2023	Discussion re: draft OEC status update (A. Lo)(M3)	0.3	1,150	345.00
Matthew Altman	10/18/2023	Discussion re: draft OEC status update (R. Winning and A. Lo)(M3)	0.3	550	165.00
Matthew Altman	10/18/2023	Participate in meeting with L. Bauck (M3) on severance calculations and OEC deck	0.5	550	275.00
Lyle Bauck	10/18/2023	Participate in meeting with M. Altman (M3) on severance calculations and OEC deck	0.5	1,150	575.00
Lyle Bauck	10/18/2023	Discussion re: draft OEC status update deck (R. Winning, M. Altman and A. Lo)(M3)	1.0	1,150	1,150.00
Anthony Lo	10/18/2023	Discussion re: draft OEC status update (R. Winning, M. Altman)(M3)	0.3	750	225.00
Anthony Lo	10/18/2023	Discussion re: draft OEC status update (M. Altman)(M3)	0.2	750	150.00
Anthony Lo	10/18/2023	Discussion re: draft OEC status update deck (R. Winning, L. Bauck, M. Altman)(M3)	1.0	750	750.00
Anthony Lo	10/18/2023	Discussion re: draft OEC status update deck (M. Altman)(M3)	0.7	750	525.00
Robert Winning	10/18/2023	Discussion re: draft OEC status update (M. Altman and A. Lo)(M3)	0.3	1,150	345.00
Lyle Bauck	10/19/2023	Participate in call with M. Altman (M3) on OEC deck	1.0	1,150	1,150.00
Matthew Altman	10/19/2023	Participate in call with L. Bauck (M3) on OEC deck	1.0	550	550.00
Anthony Lo	10/20/2023	Discussion re: next steps on recovery analysis and fee estimates (M. Altman)(M3)	0.3	750	225.00
Robert Winning	10/20/2023	Participate in meeting with L. Bauck (M3), A. Lo (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.9	1,150	1,035.00
Matthew Altman	10/20/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), A. Lo (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.9	550	495.00
Matthew Altman	10/20/2023	correspond with M3 and Brown Rudnick teams re: liquidation analysis	0.2	550	110.00
Lyle Bauck	10/20/2023	Participate in meeting with R. Winning (M3), A. Lo (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.9	1,150	1,035.00
Lyle Bauck	10/20/2023	Correspondence with M. Altman (M3) and A. Lo (M3) re: professional fee estimates	0.3	1,150	345.00
Anthony Lo	10/20/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.4	750	300.00
Anthony Lo	10/20/2023	Discussion re: fee estimates summary for Sep and Oct (D. Edward)(M3)	0.2	750	150.00
Anthony Lo	10/20/2023	Discussion re: professional fees estimates and summary (D. Edward)(M3)	0.1	750	75.00
David Edward	10/20/2023	Lordstown - Discussion re: professional fees estimates and summary (A. Lo)(M3)	0.1	450	45.00

PROFESSIONAL	DATE	DESCRIPTION	HOURS	RATE	AMOUNT
David Edward	10/20/2023	Lordstown - Discussion re: fee estimates summary for Sep and Oct (A. Lo)(M3)	0.2	450	90.00
Matthew Altman	10/20/2023	Participate in discussion re: next steps on recovery analysis and fee estimates (A. Lo)(M3)	0.3	550	165.00
Robert Winning	10/21/2023	Participate in meeting with M. Altman (M3), L. Bauck (M3), and A. Lo (M3) on the Debtor's preliminary liquidation analysis	1.5	1,150	1,725.00
Matthew Altman	10/21/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3), and A. Lo (M3) on the Debtor's preliminary liquidation analysis	1.5	550	825.00
Lyle Bauck	10/21/2023	Participate in a call with R. Winning (M3), A. Lo (M3) and M. Altman (M3) re: liquidation analysis.	1.5	1,150	1,725.00
Anthony Lo	10/21/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3), and M. Altman (M3) on the Debtor's preliminary liquidation analysis	1.5	750	1,125.00
Matthew Altman	10/22/2023	Provide update to internal M3 team on call with Silverman	0.2	550	110.00
Lyle Bauck	10/22/2023	Read and review correspondence from R. Winning (M3) re: revised plan and liquidation analysis.	0.3	1,150	345.00
Lyle Bauck	10/22/2023	Read and review correspondence from B. Silverberg (Brown Rudnick) re: revised plan and liquidation analysis.	0.2	1,150	230.00
Lyle Bauck	10/22/2023	Read and review correspondence from M. Altman (M3) re: liquidation analysis and claim estimates.	0.9	1,150	1,035.00
Robert Winning	10/23/2023	Participate in meeting with L. Bauck (M3), A. Lo (M3), and M. Altman (M3) on the Debtor's updated liquidation analysis	0.4	1,150	460.00
Matthew Altman	10/23/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3), and A. Lo (M3) on the Debtor's updated liquidation analysis	0.4	550	220.00
Lyle Bauck	10/23/2023	Participate in meeting with R. Winning (M3), A. Lo (M3), and M. Altman (M3) on the Debtor's updated liquidation analysis	0.4	1,150	460.00
Anthony Lo	10/23/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3), and M. Altman (M3) on the Debtor's updated liquidation analysis	0.4	750	300.00
Matthew Altman	10/24/2023	Participate in discussion re: draft OEC status update (A. Lo)(M3)	0.5	550	275.00
Robert Winning	10/24/2023	Participate in call with Committee member re: plan and DS	0.3	1,150	345.00
Anthony Lo	10/24/2023	Discussion re: draft OEC status update (M. Altman)(M3)	0.5	750	375.00
Lyle Bauck	10/26/2023	Participate in meeting with R. Winning (M3), M. Altman (M3), A. Lo (M3), BR and MJ on employee matters	0.5	1,150	575.00
Lyle Bauck	10/26/2023	Participate in meeting with R. Winning (M3), M. Altman (M3) ,and A. Lo (M3) re: employee matters and related claims	0.5	1,150	575.00
Matthew Altman	10/26/2023	Discussion re: OEC draft deck updates (A. Lo)(M3)	0.2	550	110.00
Matthew Altman	10/26/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3), A. Lo (M3), BR and MJ on employee matters	0.5	550	275.00
Matthew Altman	10/26/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3), and A. Lo (M3) on employee matters	0.5	550	275.00
Robert Winning	10/26/2023	Participate in call with B. Gallagher (M3) re: post-effective date operations and requirements	0.3	1,150	345.00
William Gallagher	10/26/2023	Participate in call with R. Winnign (M3) re: post-effective date operations and requirements	0.3	1,150	345.00
Anthony Lo	10/26/2023	Discussion re: OEC draft deck updates (M. Altman)(M3)	0.1	750	75.00
Anthony Lo	10/26/2023	Participate in meeting with R. Winning (M3), M. Altman (M3), L. Bauck (M3), BR and MJ on employee matters	0.5	750	375.00
Anthony Lo	10/26/2023	Participate in meeting with R. Winning (M3), L. Bauck (M3), A. Lo (M3), and M. Altman (M3) on the Debtor's revised employment obligations	0.5	750	375.00
Lyle Bauck	10/27/2023	Participate in meeting with R. Winning (M3) and M. Altman (M3) on employee matters and case administration	0.3	1,150	345.00
Lyle Bauck	10/27/2023	Participate in meeting with M. Altman (M3), R. Winning (M3), A. Lo (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.5	1,150	575.00
Matthew Altman	10/27/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), A. Lo (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.5	550	275.00
Robert Winning	10/27/2023	Participate in call with OEC re: plan and next steps	0.7	1,150	805.00
Robert Winning	10/27/2023	Participate in call with equity holders	0.5	1,150	575.00
Anthony Lo	10/27/2023	Participate in meeting with L. Bauck (M3), R. Winning (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), M. Winograd (Brown Rudnick), and the EOC on weekly status updates	0.8	750	600.00
Robert Winning	10/30/2023	Call with B. Silverberg (Brown Rudnick) re: employment contracts	0.5	1,150	575.00
Matthew Altman	10/31/2023	Participate in meeting with L. Bauck (M3) and R. Winning (M3) on employee matters and case administration	0.5	550	275.00
Matthew Altman	10/31/2023	Correspond with M3 on case administration and meetings	0.5	550	275.00
Lyle Bauck	10/31/2023	Participate in meeting with M. Altman (M3) and R. Winning (M3) on employee matters and case administration	0.5	1,150	575.00

PROFESSIONAL	DATE	DESCRIPTION	HOURS	RATE	AMOUNT
Robert Winning	10/31/2023	Call with B. Silverberg (Brown Rudnick) and M. Winograd (Brown Rudnick) re: class claims and insurance coverage	0.5	1,150	575.00
Robert Winning	10/31/2023	Participate in meeting with L. Bauck (M3), and M. Altman (M3) on employee matters and case administration	0.5	1,150	575.00
<i>General Correspondence with Other Professionals</i>			62.5		\$54,922.00

Financing Matters (Cash Budget, Exit, Other)

Matthew Altman	10/1/2023	Draft correspondence to M3 re: preferred share conversions.	0.4	\$550	\$220.00
Matthew Altman	10/2/2023	Analyze recovery model	2.7	550	1,485.00
Matthew Altman	10/2/2023	Research equity ownership and share counts	1.6	550	880.00
Matthew Altman	10/4/2023	Analyze weekly cash flow forecast	2.7	550	1,485.00
Matthew Altman	10/6/2023	Analyze claims file sent by Silverman	0.7	550	385.00
Matthew Altman	10/10/2023	Analyze cash flow forecast and wind down budget waterfall	1.5	550	825.00
Matthew Altman	10/11/2023	Analyze waterfall model	2.0	550	1,100.00
Matthew Altman	10/11/2023	Analyze 13 week cash flow forecast re: weekly update from company	2.3	550	1,265.00
Matthew Altman	10/11/2023	Analyze disclosure statement and waterfall analysis	1.5	550	825.00
Matthew Altman	10/11/2023	Analyze cash flow forecast and cash balances	0.7	550	385.00
Robert Winning	10/11/2023	Analyze case waterfall	1.3	1,150	1,495.00
Matthew Altman	10/13/2023	Prepare materials for EOC on waterfall and cash flows	2.7	550	1,485.00
Matthew Altman	10/13/2023	Continue to prepare materials for EOC on cash flows	0.5	550	275.00
Matthew Altman	10/16/2023	Review and edit materials for committee members on waterfall	2.9	550	1,595.00
Matthew Altman	10/16/2023	Review and revise materials for OEC presentation	2.3	550	1,265.00
Matthew Altman	10/16/2023	Analyze class action treatment and model	2.1	550	1,155.00
Matthew Altman	10/16/2023	Review and edit committee deck and create pages on cash bridges for opening cash balances	2.2	550	1,210.00
Matthew Altman	10/17/2023	Review materials on 510(b) claims	1.1	550	605.00
Matthew Altman	10/17/2023	Review and edit materials for OEC presentation	1.2	550	660.00
Robert Winning	10/18/2023	Review updated cash flow projections	0.8	1,150	920.00
Matthew Altman	10/18/2023	Analyze revised cash flow forecast provided by Silverman	2.8	550	1,540.00
Matthew Altman	10/18/2023	Prepare materials for OEC to create new slide on Administrative expenses variance	0.6	550	330.00
Matthew Altman	10/18/2023	Analyze waterfall analysis and OEC materials	2.3	550	1,265.00
Matthew Altman	10/18/2023	Prepare OEC materials for presentation	2.9	550	1,595.00
Matthew Altman	10/19/2023	Prepare presentation materials for OEC	0.8	550	440.00
Matthew Altman	10/19/2023	Continue to prepare materials for OEC	2.1	550	1,155.00
Matthew Altman	10/19/2023	Analyze cash flow forecast and recovery analysis	0.9	550	495.00
Matthew Altman	10/20/2023	Analyze severance claims included in the recovery analysis	0.7	550	385.00
Matthew Altman	10/20/2023	Analyze cash flow forecast	2.9	550	1,595.00
Matthew Altman	10/20/2023	Continue to analyze cash flow forecast variance analysis	1.6	550	880.00
Matthew Altman	10/20/2023	Analyze professional fee variances to budget	0.3	550	165.00
Matthew Altman	10/20/2023	Review professional fee analysis	0.9	550	495.00
Matthew Altman	10/24/2023	Prepare presentation materials re: liquidation analysis	1.1	550	605.00
Matthew Altman	10/24/2023	Continue to prepare presentation materials re: liquidation analysis	0.8	550	440.00
Matthew Altman	10/25/2023	Analyze refreshed cash flow forecast	2.3	550	1,265.00
Matthew Altman	10/25/2023	Review presentation materials for OEC	1.7	550	935.00
Matthew Altman	10/25/2023	Review cash flow and liquidation from Debtors	2.2	550	1,210.00
Matthew Altman	10/26/2023	Prepare updates to budgets and presentation for OEC	1.7	550	935.00
Matthew Altman	10/26/2023	Perform analysis related to employee matters	1.6	550	880.00
Matthew Altman	10/30/2023	Prepare analysis on employee matters	1.2	550	660.00
<i>Financing Matters (Cash Budget, Exit, Other)</i>			64.6		\$36,790.00

Investigations and Litigation Support

Matthew Altman	10/10/2023	Research indemnification claims	1.0	\$550	\$550.00
Matthew Altman	10/12/2023	Analyze recoveries re: class actions	2.1	550	1,155.00
Matthew Altman	10/12/2023	Continue to analyze class actions and recoveries	2.7	550	1,485.00
Matthew Altman	10/16/2023	Analyze plan for class action treatment and create model for recoveries	1.9	550	1,045.00
Matthew Altman	10/31/2023	Prepare diligence items for Brown Rudnick	1.0	550	550.00

*Investigations and Litigation Support***8.7****\$4,785.00****Claims/Liabilities Subject to Compromise**

PROFESSIONAL	DATE	DESCRIPTION	HOURS	RATE	AMOUNT
Lyle Bauck	10/4/2023	Analyze and review contract rejection claims estimates provided by the Debtors	0.5	\$1,150	\$575.00
Lyle Bauck	10/6/2023	Analyze and review revised claims file provided by the Debtors; review correspondence from M. Altman (M3) regarding same.	1.2	1,150	1,380.00
Robert Winning	10/11/2023	Analyze claims asserted against the Debtors	2.2	1,150	2,530.00
Lyle Bauck	10/12/2023	Analyze and review draft class action claims analysis	0.6	1,150	690.00
Lyle Bauck	10/12/2023	Review latest data request list and claims analysis open items	0.6	1,150	690.00
Robert Winning	10/12/2023	Continue analysis of potential claims against estate	2.3	1,150	2,645.00
Lyle Bauck	10/13/2023	Analyze and review contract rejection claims analysis	0.9	1,150	1,035.00
Lyle Bauck	10/13/2023	Read and review plan re: federal judgement rate for GUC claims	0.4	1,150	460.00
Matthew Altman	10/13/2023	Prepare materials for diligence items related to claims	1.2	550	660.00
David Edward	10/16/2023	Identify claims filed against executives of company and create analysis	1.3	450	585.00
Matthew Altman	10/18/2023	Analyze 510(b) claims	0.3	550	165.00
Matthew Altman	10/21/2023	Analyze volume-weighted average price calculations for class periods and flow through legal structure	0.8	550	440.00
Robert Winning	10/23/2023	Analyze potential rejection claims	1.3	1,150	1,495.00
Robert Winning	10/24/2023	Review information re: contract rejection estimates	1.3	1,150	1,495.00
Robert Winning	10/26/2023	Analyze employment contract rejection claims and approach	2.3	1,150	2,645.00
Robert Winning	10/29/2023	Preparation of proposals re: management contract rejections	1.3	1,150	1,495.00
Robert Winning	10/31/2023	Review information re: class claims and insurance	1.7	1,150	1,955.00
<i>Claims/Liabilities Subject to Compromise</i>				20.2	\$20,940.00

Fee Application

David Edward	10/2/2023	Compile fee application exhibits for court for September 2023	2.8	\$450	\$1,260.00
David Edward	10/2/2023	Draft fee application template for court for September 2023	1.3	450	585.00
David Edward	10/3/2023	Compile fee application exhibits for court	2.9	450	1,305.00
David Edward	10/3/2023	Analyze time entries and format exhibits for court	1.5	450	675.00
David Edward	10/4/2023	Prepare legal document for fee application	1.3	450	585.00
David Edward	10/19/2023	Prepare fee app analysis for month for September 2023	2.8	450	1,260.00
David Edward	10/19/2023	Continue to prepare fee application analysis for September	2.9	450	1,305.00
David Edward	10/20/2023	Prepare fee app for month of September	2.9	450	1,305.00
David Edward	10/20/2023	Continue to prepare fee application materials and exhibits for court	1.7	450	765.00
Matthew Altman	10/25/2023	Review time detail for fee application	2.1	550	1,155.00
Matthew Altman	10/25/2023	Revise September fee application	1.1	550	605.00
David Edward	10/26/2023	Analyze reconciliation on time entries	2.9	450	1,305.00
<i>Fee Application</i>				26.2	\$12,110.00

Court Attendance/Participation

Anthony Lo	10/18/2023	Attend sale hearing on behalf of the OEC	0.6	\$750	\$450.00
Matthew Altman	10/18/2023	Attend sale hearing on behalf of the OEC	0.6	550	330.00
Matthew Altman	10/25/2023	Attend DS hearing on behalf of the OEC	0.6	550	330.00
Matthew Altman	10/31/2023	Attend DS hearing on behalf of the OEC	0.6	550	330.00
Anthony Lo	10/31/2023	Attend DS hearing on behalf of the OEC	0.7	750	525.00
Robert Winning	10/31/2023	Attend DS hearing on behalf of the OEC	0.5	1,150	575.00
<i>Court Attendance/Participation</i>				3.6	\$2,540.00

Hours and Fees Total	296.1	\$233,752.00
-----------------------------	--------------	---------------------